Utah State Income Tax Information

State Abbreviation:	UT
State Tax Withholding State Code:	49
Acceptable Exemption Form:	None
Basis For Withholding:	Federal Exemptions
Acceptable Exemption Data:	▶S, M/Number of Exemptions◀
TSP Deferred:	Yes
Special Coding:	None
Additional Information:	▶None◀

Withholding Formula ▶(Effective Pay Period 6, 2008)◀

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.

2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment (s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the adjusted gross biweekly wages.

3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.

4. Multiply the adjusted gross biweekly wages by ▶27◀ to obtain the annual wages.

5. ▶Multiply the annual taxable wages by 5.0% to determine the annual gross tax amount.◀

6. ▶Calculate the annual gross withholding allowance.

    a. Multiply the number of withholding allowances claimed by $125 to determine the annual gross withholding allowance.

    b. Add the following Base Allowance to the annual gross withholding allowance:

Marital Status:	Base Allowance:
Single	$ 250
Married	375◀

7. ▶Calculate the annual withholding allowance reduction.

    a. Subtract the following amount from the employee's annual taxable wages, but not less than zero:

Marital Status:	Amount:
Single	$ 12,000
Married	18,000

    b. Multiply the amount calculated in Step 7a by 1.3% to determine the annual withholding allowance reduction. ◀

8. ▶Subtract the annual withholding allowance reduction from the annual gross withholding allowance, but not less than zero. This is the annual net withholding allowance.◀

9. ▶Subtract the annual net withholding allowance from the annual gross tax amount to determine the employee's annual net tax.◀

10. Divide the annual Utah tax withholding by ▶27◀ to obtain the biweekly Utah tax withholding.